



**TRANSFORM JUSTICE**

**(A Company Limited by Guarantee)**

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**TRANSFORM JUSTICE**  
**TRUSTEES REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

The Trustees, who are also Directors of the charitable company, present their report and the financial statements for Transform Justice for the year ended 31 March 2025.

**COMPANY INFORMATION**

<b>Registration</b>	Company Number: 08031781 Charity Number: 1150989
<b>Board of Trustees</b>	<p>The following persons have served as members of the Board during the period and up to the date of this report:</p> <p>Nicola Lowit Simon Wolfensohn Darryn Frost Nicola Hill (resigned on 15 June 2024) Sobanan Narenthiran Benedict Linton (resigned on 15 June 2024) Marie Ann Sheldon Sarah Waite Elaine Pomery Nicholas Davies (appointed on 18 June 2025) Dr. Jennifer Anne Hough (appointed on 18 June 2025) Kwame Boateng Sekyere (appointed on 18 June 2025) Michelle McLean (appointed on 18 June 2025)</p>
<b>Registered Office</b>	Flat 13 10-12 North Mews London WC1N 2JN
<b>Bankers</b>	<p>Co-operative Bank PO Box 250 Skelmersdale WN8 6WT</p> <p>Metro Bank One Southampton Row London WC1B 5HA</p>
<b>Independent Examiner</b>	Anthony Epton FCA, CTA Goldwins Limited 75 Maygrove Road, West Hampstead, London NW6 2EG

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**OBJECTIVES AND GOVERNING STATEMENTS**

The charitable company was incorporated on 16 April 2012 and achieved charitable status on 27 February 2013. It is governed by its Memorandum and Articles of Association

**Objects**

The charitable company was set up to advance education and research into the administration of the law, advance the sound administration of the law and promote human rights. Transform Justice uses research and advocacy to achieve these ends.

**Activities/public benefit**

Summary

In 2024/5 the politics of criminal justice continued to be dominated by the crisis in prison capacity and by the court backlog. Most attention was focussed on delays in Crown Court cases, but delays increased in the magistrates' courts too. Our CourtWatch London project (on magistrates' courts) got considerable media and stakeholder attention for its innovative approach, and for its recommendations for improving access to courts and fair trial rights for defendants. The findings influenced the work of the Judiciary's new open justice and transparency board. The election in June heralded a flurry of governmental activity - including two independent reviews on sentencing and courts to which Transform Justice responded. We succeeded in engaging key stakeholders on the need to reform criminal records, on the deficiencies of the single justice procedure (which influenced the government to consult on reforms) and on the benefits of diverting more lower-level offences from court. We were also pleased that the film promoting our campaign to reform criminal records won an award.

Resolving crime without going to court

Court has its place for serious crime. But crime can also be dealt with by the police, using out of court resolutions. We continue our work promoting these lower gears of the justice system which include cautions, community resolutions and deferred prosecution. To combat the media narrative that out of court resolutions are 'soft justice' which deny victims their day in court, we engaged with six police forces to interview victims about their experiences of having their case resolved out of court. We also commissioned a nationally representative survey of victims' attitudes and experiences of crime, court and out of court resolutions. The interview and survey findings (published June 2025) found that victims feel positively about greater use of out of court resolutions, and outlined how police and policy makers could improve victims' experience of these options.

Meantime we hosted engaging and well-attended webinars on raising the profile of, and confidence in, this overlooked second gear of the criminal justice system and updated our interactive crime resolution tracker, which ranks police forces on their use of out of court resolutions vs charge each year.

We continued to engage with the government and policy makers on this issue, meeting with ministers at the Home Office and Ministry of Justice, and with the National Police Chiefs' Council to discuss how to increase effective use of these options. We coordinated a positive meeting between the CPS and academics to discuss the CPS' concerns about deferred prosecution schemes. This resulted in the CPS agreeing to develop joint national guidance (with the NPCC) to support the effective use of these well-evidenced schemes across England and Wales. We also advocated successfully on the use of out of court resolutions for hate crime, holding a webinar sharing good practice examples of out of court resolutions being effectively used to deal with higher-harm crime and meeting with victims' groups and the CPS to build support for relaxing restrictions. The CPS subsequently agreed to expand a pilot of conditional caution use

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for hate crime offences. Our evidence submission to the independent review of criminal courts also set out how out of court resolutions offered a sensible solution to the court backlog.

Courtwatch London

Our mass court observation programme, which brings volunteer members of the public into magistrates' courts to observe criminal hearings and report back what they see, is going from strength to strength. In May we published [three reports](#) (on open justice, court decision making and young adults) summarising more than 1,100 courtwatched hearings. The launch was marked by an in-person event attended by 70 courtwatchers and stakeholders. We secured coverage in a range of mainstream and specialist media (Private Eye, [Law Gazette](#), [The Times](#), and [The Evening Standard](#)) and produced a podcast episode to raise the profile of the findings. We held a roundtable with 12 policy makers and stakeholders to discuss the implications of the findings for young adult defendants and have met with a range of policy makers to advocate for the findings including the senior presiding judge, the court service, and the Sentencing Council. So far the [findings](#) have influenced a Ministry of Justice policy consultation on open justice, the Law Society's (successful) criminal legal aid judicial review, and the House of Lords inquiry into court interpreters. The data also heavily influenced our submissions to the government's sentencing review and the independent review of criminal courts. Our advocacy around the importance of open justice also encouraged the judiciary to set up a new open justice and transparency board, into which our director inputs through its stakeholder committee.

To promote courtwatching as a tool for system change, we also published a learning guide setting out the project's methodology and our reflections from the first year of delivery.

In November we secured funding to launch another round of the project, which allowed us to expand to all 15 London magistrates' courts. We expanded the advisory group (including existing courtwatchers) and held two design sessions with volunteers to discuss the focus of the project. Based on their input we increased our data collection on court efficiency matters including reasons for delays and adjournments. Between January and March we ran training for over 300 new volunteer courtwatchers. By the end of March they had observed over 800 hearings, with courtwatching data collection running until the end of July 2025. The data they gather will support us to make the case for policy and practice change to achieve more just decision-making, a more transparent system, and increased public confidence in the justice system.

### **Single Justice Procedure**

We received a small grant from the Network for Social Change to research and publish a report on the single justice procedure (SJP), a little known process for prosecuting and sentencing the majority of criminal cases in England and Wales. Cases are judged "on the papers" by a single magistrate sitting alone. In 2024/5 we researched this issue in preparation for the report publication in July 2025. The research focussed on the barriers to access to justice posed by the SJP and the difficulties faced by defendants with disabilities. In March the Ministry of Justice published a consultation on major changes to the scrutiny and practice of private prosecutors including SJP prosecutors. This was influenced by our advocacy and by mainstream media investigations.

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**Podcast and media and social media coverage**

The Transform Justice podcast continued to gain regular listeners and to attract engaging guests. We released a new podcast every four weeks and subjects ranged from the impact of imprisonment on families to the effectiveness of the lay magistracy. The podcast has achieved more than 27,000 total streams to date and now has over 1,500 followers. We have continued to promote new episodes across our social media platforms, usually using short-form video content. We have worked with the media hub at a Warwickshire prison to broadcast the podcast on their internal radio station, with hopes to roll this out across more prison radio stations.

Our social media accounts continue to grow in reach and engagement, with our Transform Justice accounts now totalling over 8,000 followers across X, BlueSky, Instagram, LinkedIn and TikTok, and over 1,500 for FairChecks and 1,300 for CourtWatch London.

Across the year 2024/5 we have been featured or mentioned in 50 newspaper articles, blogs, radio segments and podcasts, including the Times, the Mirror, the Financial Times, the Standard and the Telegraph, amongst many more. These have covered a range of topics including out of court resolutions, open justice and court observation, criminal records, the single justice procedure, prison capacity and assaults of emergency workers.

Through our podcast, social media and mainstream media presence, we continue to educate the public on issues in the justice system and explore potential solutions, both of which are vital for raising awareness.

**FairChecks**

FairChecks - our campaign to reform criminal records run jointly with the charity Unlock - was significantly affected by the election. Many parliamentarians who had supported reform left parliament and there was an huge influx of new MPs. Supporters of FairChecks and ourselves engaged with prospective MPs and with newly elected MPs building up a new network of supporters. FairChecks had 10,150 supporters by the end of the year and they contacted three-quarters of all MPs elected in July 2024.

Many MPs wrote to or engaged with ministers and, by March, we had also had some productive engagement with the new ministers. In March, we organised a briefing at the House of Lords to inform MPs and peers of the issues surrounding criminal records disclosure. Three of our ambassadors joined to speak bravely and candidly to attendees about their experiences. Liberal Democrat MP Anna Sabine was then inspired to work with us to put forward a probing amendment to the Crime and Policing Bill. We will be building on this engagement this year with the aim of influencing ministers to support reform.

We also worked with director Jordan Pitt and his team at One Umbrella Productions, in conjunction with the Media Trust and Criminal Justice Alliance, to produce a powerful short film highlighting the experiences of those dealing with the impacts of an old or minor caution or conviction. The film won first-place in its category at the Smiley Charity Film Awards 2025.

**Advocacy with government**

The new government faced two major justice crises - a lack of prison capacity and a severe backlog in the criminal courts. To support their resolution the Ministry of Justice commissioned independent reviews on sentencing, and on efficiency in the courts, both of which invited external organisations to give written evidence. We submitted evidence to both reviews, focussing on sentence deflation and diversion from prosecution, and our evidence was quoted in both reports.

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**A note to donors, volunteers and supporters**

Transform Justice is immensely grateful to receive ongoing support from many donors, volunteers and supporters who have contributed to our work. This includes our CourtWatch London volunteers, our FairChecks supporters and ambassadors, One Umbrella Productions and all who contributed their time to produce our award-winning short film, and Burges Salmon, 23es Chambers, City of London Law School, London Metropolitan University, Mountford Chambers and Simpson Thacher & Bartlett, all of whom allowed Transform Justice to use meeting rooms or event spaces pro bono.

**Financial Review**

**Result for the period**

The Board of Trustees reports that expenditure exceeded income by £41,881 during the year. A strategic decision was taken by the trustees to reduce the amount of the reserves somewhat to invest in the charities activities and fund a poll to further knowledge of both the public and victim's views.

**Reserves**

The accounts show total unrestricted funds carried forward of £74,460 (2024: £116,341) as shown in Note 13 to the financial pages.

**Statement of Trustee responsibilities**

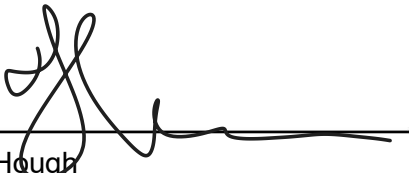
Company law requires the Trustees (who are also the directors of Transform Justice for the purpose of company law) to prepare the financial statements for each financial period which give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that period.

In preparing those financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The directors are responsible for keeping proper accounting records which disclose reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking responsible steps for the prevention and detection of fraud and other irregularities.

This report has been delivered in accordance with the provisions in part 15 of the Companies Act 2006 applicable to companies subject to the small companies' regime.

Signed:   
Dr Jennifer Hough  
On behalf of the Board

Date: 19/11/2025

## **Independent Examiner's Report to the Trustees of Transform Justice**

I report to the charity Trustees on my examination of the accounts of the Transform Justice for the year ended 31 March 2025.

### **Responsibilities and basis of report**

As the charity's Trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Anthony Epton BA FCA CTA  
Goldwins Ltd  
Chartered accountants  
75 Maygrove Road  
West Hampstead  
London NW6 2EG

21/11/2025

## Transform Justice

### Statement of financial activities

(incorporating an income and expenditure account)

For the year ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>Income from:</b>					
Donations	3	3,683	1,237	4,920	828
Charitable activities	4	86,500	67,618	154,118	205,204
Investment income		721	-	721	-
<b>Total income</b>		<b>90,904</b>	<b>68,855</b>	<b>159,759</b>	<b>206,032</b>
<b>Expenditure on:</b>	5				
Charitable activities		132,785	68,855	201,640	201,628
<b>Total expenditure</b>		<b>132,785</b>	<b>68,855</b>	<b>201,640</b>	<b>201,628</b>
<b>Net income / (expenditure) for the year</b>		<b>(41,881)</b>	<b>-</b>	<b>(41,881)</b>	<b>4,404</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>(41,881)</b>	<b>-</b>	<b>(41,881)</b>	<b>4,404</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		116,341	-	116,341	111,937
<b>Total funds carried forward</b>		<b>74,460</b>	<b>-</b>	<b>74,460</b>	<b>116,341</b>

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The attached notes form part of these financial statements.



**Transform Justice**  
**Balance sheet**  
**As at 31 March 2025**

	Note	2025 £	2025 £	2024 £	2024 £
<b>Current assets:</b>					
Debtors	10	15,962		619	
Cash at bank and in hand		<u>117,078</u>		<u>152,984</u>	
		<b>133,040</b>		<b>153,603</b>	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	11	<u>58,580</u>		<u>37,262</u>	
<b>Net current assets</b>			<b>74,460</b>		<b>116,341</b>
<b>Total net assets</b>			<b>74,460</b>		<b>116,341</b>
<b>Funds</b>	13				
Restricted funds			-		-
Unrestricted funds:					
General funds		<u>74,460</u>		<u>116,341</u>	
Total unrestricted funds			<b>74,460</b>		<b>116,341</b>
<b>Total funds</b>			<b>74,460</b>		<b>116,341</b>

The Charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime. The Trustees consider that the Charity is entitled to exemption from the requirement to have an audit under the provision of section 477 of the Companies Act 2006("the Act") and members have not required the Charity to obtain an audit for the year in question in accordance with section 476 of the act. The Trustee acknowledge their responsibilities for complying with the requirement of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

Approved by the trustees on 19/11/2025.

and signed on their behalf by:

\_\_\_\_\_  
Jennifer Hough  
**Trustee**



**Company registration no. 08031781**

The attached notes form part of the financial statements.

**Transform Justice**  
**Notes to the financial statements**  
**For the year ended 31 March 2025**

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**1 Accounting policies**

**a) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 - effective 1 January 2015) - (Charities SORP FRS 102) and the Companies Act 2006.

The charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

**b) Going concern**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

**d) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**e) Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in the furtherance of the general objectives of the charity and which have not been designated for other purposes. Restricted funds are donations and grants solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

**f) Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure on raising funds comprise the cost of donations made; expenditure on charitable activities include costs incurred by the charity in delivery of its activities and services for its beneficiaries.

**g) Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

**h) Tangible fixed assets**

Expenditure on assets costing less than £1,000 is expensed.

**i) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**j) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**k) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Transform Justice**  
**Notes to the financial statements**  
**For the year ended 31 March 2025**

**2 Detailed comparatives for the statement of financial activities**

	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £
<b>Income from:</b>			
Donations	421	407	828
Charitable activities	87,754	117,450	205,204
<b>Total income</b>	<b>88,175</b>	<b>117,857</b>	<b>206,032</b>
<b>Expenditure on:</b>			
Charitable activities	83,771	117,857	201,628
<b>Total expenditure</b>	<b>83,771</b>	<b>117,857</b>	<b>201,628</b>
<b>Net income / expenditure before gains / (losses) on investments</b>	<b>4,404</b>	<b>-</b>	<b>4,404</b>
Transfers between funds	-	-	-
<b>Net income / (expenditure)</b>	<b>4,404</b>	<b>-</b>	<b>4,404</b>
Total funds brought forward	111,937	-	111,937
<b>Total funds carried forward</b>	<b>116,341</b>	<b>-</b>	<b>116,341</b>

**3 Income from donations and legacies**

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Donations	3,683	1,237	4,920	828
	<b>3,683</b>	<b>1,237</b>	<b>4,920</b>	<b>828</b>

**4 Income from charitable activities**

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>Grants receivable</b>				
The Hadley Trust	70,000	-	70,000	70,000
ABRDN Financial Fairness Trust	-	50,200	50,200	35,000
Network for Social Change	-	3,518	3,518	15,000
Article for Times (Fairchecks)	-	400	400	200
Podcast for Howard League	-	-	-	1,254
Barrow Cadbury Trust	-	1,000	1,000	35,000
Lloyds Bank Foundation	-	-	-	32,250
Crucible Trust - Courtwatch	-	12,500	12,500	-
AB Charitable Trust - General Fund	16,500	-	16,500	16,500
<b>Total income from charitable activities</b>	<b>86,500</b>	<b>67,618</b>	<b>154,118</b>	<b>205,204</b>

**Transform Justice**  
**Notes to the financial statements**  
**For the year ended 31 March 2025**

**5 Analysis of expenditure**

	<b><u>Charitable activities</u></b> £	<b><u>Support costs</u></b> £	<b><u>2025 Total</u></b> £	<b><u>2024 Total</u></b> £
Staff costs	-	150,638	150,638	153,848
<b>Scoping, research and dissemination activities</b>				
Podcast project	3,453	-	3,453	1,308
Criminal Records (Fairchecks)	12,055	-	12,055	10,447
Courtwatch	6,560	-	6,560	9,444
Alternatives to Prosecution	-	-	-	3,032
<b>Grants to organisations</b>				
Other organisations	7,348	-	7,348	6,500
<b>Support costs</b>				
Administrative and research support	-	13,040	13,040	-
Office and general expenses	-	4,942	4,942	4,978
Website update	-	1,240	1,240	8,147
Independent examination	-	2,160	2,160	1,860
Governance costs	-	204	204	1,863
Trustee expenses	-	-	-	201
	<b>29,416</b>	<b>172,224</b>	<b>201,640</b>	<b>201,628</b>
Support costs	172,224	(172,224)	-	
<b>Total expenditure 2025</b>	<b>201,640</b>	<b>-</b>	<b>201,640</b>	
Total expenditure 2024	201,628	-	201,628	

Of the total expenditure, £132,485 was unrestricted (2024: £83,771) and £68,855 was restricted (2024: £117,857).

**Transform Justice**  
**Notes to the financial statements**  
**For the year ended 31 March 2025**

**6 Net income / (expenditure) for the year**

This is stated after charging / (crediting):	<b>2025</b>	2024
	£	£
Independent examiner's fees net of VAT	<b>1,800</b>	1,550

**7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:	<b>2025</b>	2024
	£	£
Salaries and wages	<b>95,759</b>	<b>106,443</b>
Social security costs	<b>4,031</b>	<b>4,942</b>
Employer's contribution to defined contribution pension schemes	<b>1,942</b>	<b>2,186</b>
Other staff costs	<b>2,012</b>	<b>277</b>
Pension contribution (salary sacrifice)	<b>46,894</b>	<b>40,000</b>
	<b>150,638</b>	<b>153,848</b>

One employees earned over £60,000 in the year.

The total employee benefits including Employer's NIC and pension contributions of the key management personnel were £64,386 (2024: £56,925).

No charity trustees were paid or received any other benefits from employment with the charity in the year (2024: £nil). No travel expenses were reimbursed to the trustees during the year (2024: £201).

**Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was as follows:

	<b>2025</b>	2024
	No.	No.
Charitable activities	<b>4</b>	4
	<b>4</b>	4

**8 Taxation**

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

**9 Pension**

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contribution is restricted to the contributions disclosed in note 7. The costs of the defined contribution scheme are included within support costs. Contributions for March 2024 were outstanding at the year end.

The designated money purchase plan is managed by NEST. The plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan. The pension fund is then converted into a pension upon the employee's normal retirement age which is defined as when they are eligible for a state pension. The total expense ratio of the NEST plan is 0.8 % and this is deducted from the investment fund annually. Employees can also, on their request, opt for the charity pension contribution to be made to their personal pension scheme rather than the provided NEST scheme. One employee opted for this in 2025 (2024:one). The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

£46,984 of one salary was paid to the employee's pension scheme, under a salary sacrifice arrangement, as agreed in a variation of contract (2024 £40,000). The total remuneration for the year includes a catch-up payment of approximately £3,000 for salary sacrifice pension contributions relating to prior years.

**Transform Justice**  
**Notes to the financial statements**  
**For the year ended 31 March 2025**

**10 Debtors**

	2025	2024
	£	£
Other debtors	762	619
Accrued income	15,200	-
	<u>15,962</u>	<u>619</u>

**11 Creditors: amounts falling due within one year**

	2025	2024
	£	£
Trade creditors	13,762	142
Taxation and social security	-	-
Pension	232	260
Accruals	2,160	1,860
Deferred income	42,426	35,000
	<u>58,580</u>	<u>37,262</u>

**Deferred income**

	2025	2024
	£	£
Balance at the beginning of the year	35,000	64,250
Amount released to income in the year	(35,000)	(64,250)
Amount deferred in the year	42,426	35,000
Balance at the end of the year	<u>42,426</u>	<u>35,000</u>

Deferred income represents grants received from Network for Social Change (£4,926), Crucible Trust (£37,500) for the purpose of expenditure in a future period.

**12 Analysis of net assets between funds**

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Net current assets	74,460	-	74,460
<b>Net assets at the end of the year</b>	<u>74,460</u>	<u>-</u>	<u>74,460</u>

Analysis of net assets between funds-prior year

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Net current assets	116,341	-	116,341
Net assets at the end of the year	<u>116,341</u>	<u>-</u>	<u>116,341</u>

**Transform Justice**  
**Notes to the financial statements**  
**For the year ended 31 March 2025**

**13 Movements in funds**

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
<b><u>Restricted funds:</u></b>					
ABRDN Financial Fairness Trust	-	50,200	50,200	-	-
Network for Social Change	-	3,518	3,518	-	-
Article for Times (Fairchecks)	-	400	400	-	-
Barrow Cadbury Trust	-	1,000	1,000	-	-
Crucible Trust - Courtwatch	-	12,500	12,500	-	-
CAF Donation - Fairchecks	-	1,237	1,237	-	-
<b>Total restricted funds</b>	-	<b>68,855</b>	<b>68,855</b>	-	-
<b><u>Unrestricted funds:</u></b>					
General funds	116,341	90,904	132,785	-	74,460
<b>Total unrestricted funds</b>	<b>116,341</b>	<b>90,904</b>	<b>132,785</b>	-	<b>74,460</b>
<b>Total funds</b>	<b>116,341</b>	<b>159,759</b>	<b>201,640</b>	-	<b>74,460</b>

**Movements in funds-prior year**

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
<b><u>Restricted funds:</u></b>					
ABRDN Financial Fairness Trust	-	35,000	35,000	-	-
Network for Social Change - Courtwatch	-	15,000	15,000	-	-
Article for Times (Fairchecks)	-	200	200	-	-
Barrow Cadbury Trust	-	35,000	35,000	-	-
Lloyds Bank Foundation	-	32,250	32,250	-	-
CAF Donation - Fairchecks	-	407	407	-	-
<b>Total restricted funds</b>	-	<b>117,857</b>	<b>117,857</b>	-	-
<b><u>Unrestricted funds:</u></b>					
General funds	111,937	88,175	83,771	-	116,341
<b>Total unrestricted funds</b>	<b>111,937</b>	<b>88,175</b>	<b>83,771</b>	-	<b>116,341</b>
<b>Total funds</b>	<b>111,937</b>	<b>206,032</b>	<b>201,628</b>	-	<b>116,341</b>

**Purpose of restricted funds**

Funding from The Barrow Cadbury Trust was for the first Courtwatch project (run 23/24) and used for the publishing of three reports from this project in 24/25.

Funding received from ABRDN Financial Fairness Trust were used for FairChecks, a campaign aiming to empower people with lived experience to advocate for reform to the criminal records disclosure system so that old and minor cautions and convictions are not revealed in checks.

Further funds for FairChecks were received from individual donations via CAF as well as payment for two articles written for the Times about FairChecks.

Funding from Network for Social Change was received to research and publish a report on the Single Justice Procedure (SJP). The research focussed on the barriers to access to justice posed by the SJP and the difficulties faced by those with disabilities. The research took place during 24/25 and 25/26 financial years and the report was published in July 2025.

Funding from the Crucible Trust was received for a second round of the Courtwatch Project to continue the volunteer observations of daily hearings and report on what they see with the aim to further increase community ownership and oversight of what our courts are doing to and for people.

**14 Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. Each member is liable to contribute a sum not exceeding £1 in the event of the charity being wound up.

**15 Related party transactions**

There were no related party transaction during the year (2024- none).